

**Amendments to the Specification:**

Please replace the paragraph on page 3, lines 9-18 with the following amended paragraph.

The initial step is to categorize the costs according to the MODE framework, or any other IT organizational framework implemented in an enterprise's IT systems. For illustration purposes, this invention is described in terms of the MODE framework. However, the costs may be categorized according to the IT framework which is described in co-pending application No. [[ \_\_\_\_ ]] 09/685,162, entitled Organization of Information Technology Functions, by Dove et al., which was filed October 6, 2000, which is herein incorporated by reference. Once the costs have been categorized, they have to be "standardized," i.e., put under a format that allows one to compare the data elements with others and do benchmarking to depict typical values for each data element and metric.